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REGISTERED CHARITY NUMBER: 01126444

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019
FOR
SHIVIA**

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SHIVIA

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FOR THE YEAR ENDED 31 MARCH 2019**

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SHIVIA


CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Through the generous support of our donors it has been another successful year for Shivia with our three main programmes Poultry Development Services (PDS), Agri-Management Services (AMS) and Goateries reaching more people than ever before. Our sister organisation Nirdhan in West Bengal, under the able leadership of Mr Jogeshwar Rao, General Manager, has strengthened its governance, and delivered greater efficiencies during the year.

The poor in India still live in relative poverty where one third of the 1.37 billion population live on less than USD 3.20 per day including 70.6 million who live in extreme poverty, below the international poverty line of USD 1.90 per day. They all need help and support to improve their lives in sustainable ways. Farmers and villagers in rural India are particularly vulnerable and the work Shivia does is so very relevant to these impoverished communities. Last year we transferred £181,096 to Nirdhan which was an increase from £103,150 in 2017-18. This was to undertake the work we have jointly agreed and to support our portfolio of over 16,000 families including the 4,008 new families we added to the three programmes. In PDS we delivered a staggering 17,892 toolkits to 2,751 families, in AMS we added 1,007 farmers to the programme and formed 62 Farmer Interest Groups and with the Goateries we expanded our pilot from 27 to 122 families. We were delighted to introduce the "group model" to our PDS programme to enable our farmers to operate independently in the future. During the year, we also conducted research into cooking pollution to see whether we could act as a facilitator to service providers who have advanced cookstoves but lack the end-mile reach. Next year we will determine whether to pilot this initiative, depending on the latest results of our baseline survey. In 2016, 91% of our beneficiaries cooked with biomass versus gas or electricity.

The Indian not-for-profit sector faces rigorous regulatory overview and Nirdhan continues to operate to the high standards of governance and compliance required. Shivia's Board and Nirdhan's Board work closely together and both are staffed by high-calibre individuals. In 2018, two new directors were appointed to the Nirdhan board, Nupur Vaswani and Krupakaran David with Deepak Daftari resigning after six years of service. Shivia's Board gained Narind Singh, Partner at Clifford Chance, and Sudeshna Mukherjee with close ties to West Bengal. Stuart Tester rolled off the board in October and Nishant Lalwani in December after ten and eight years of service respectively. Throughout the year, we have also focused on ensuring full compliance with GDPR legislation, more stringent safeguarding standards and refreshing our risk and investment management processes. I am sure that this - along with our two new trustees - will strengthen our governance and our ability to raise funds from a more diverse range of people. While our reserves are healthy, we need to continue to raise money to support the growth of new locations and our existing beneficiaries with additional income generating opportunities.

I was proud of our ten-year anniversary celebrations which highlighted how far Shivia has come from being a small start-up charity to the highly professional organisation I believe it is today. I would like to pay tribute to Stuart Tester whose guidance and wisdom brought Shivia to this point and I hope that over the next ten years we continue to flourish and best address the needs of those we set up to serve. I would like to thank our donors, fellow trustees, colleagues and all those people who have given their time, expertise, knowledge and advice, resulting in another successful year and positioning us well for more ambitious plans in the future.



Yasmine Hilton

18th June 2019

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CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

A reputation no country wants is to be known as the place where most people are living in extreme poverty. For decades India remained in that position, a reflection of its enormous and expanding population along with its long-standing struggle against poverty. In May 2018, Nigeria overtook India to become the country with the world's highest number of people living in extreme poverty, defined as living on less than USD 1.90 per day. However, India still has 70.6 million people living in extreme poverty which is more than the population of the whole of the United Kingdom at 66.9 million people. These people remain destitute where thousands of farmers commit suicide every year, for every 1,000 babies that are born, 39 die before their fifth birthday and nearly 40% of Indian children under five are short for their age, a sign of chronic undernutrition. In this context, Shivia's mission to **empower the poorest to create livelihoods, boost income and inspire permanent change** feels as relevant as ever and we have positioned ourselves well to address several of the Sustainable Development Goals, especially the very first one, "no poverty". We were extremely grateful to all our supporters who helped us raise £313,634 in 2018 to enable our programmes to excel and I am delighted that we also raised our first two significant donations in India itself, totalling £12,000. We received superb pro-bono support again totalling £18,899 for which we are most thankful. In 2019, we have ambitious plans to transform the lives of thousands more families in West Bengal ourselves and to inspire other organisations to replicate our models elsewhere with the use of our Poultry Development Services and Agri-management Services manuals which we have developed over the last two years.

Ten highlights of the year

- i) **Poultry Development Services:** We distributed 17,892 poultry toolkits compared with 15,277 in 2018. We introduced the group model to enable our farmers to operate independently of us in future and formed 23 groups, three of which are now operating on their own.
- ii) **Agri-Management Services:** We registered 1,007 new farmers resulting in a portfolio of 2,359 farmers organised into 139 Farmer Interest Groups. We made 491 links to Government of India farming initiatives and we produced our definitive guide to AMS for other NGOs to replicate our model.
- iii) **Goats:** We expanded our pilot from 27 to 122 families
- iv) **Cooking pollution:** We completed our research into cooking pollution inspired by data following our 2016 household baseline survey.
- v) **New location:** We opened our fifth location, Krishnagar, 100 km north of Kolkata.
- vi) **Income:** We raised £313,634 to support our annual plan and budget.
- vii) **Fundraising in India:** We raised our first two significant donations in India, totalling £12,000.
- viii) **Governance:** Yasmine Hilton took over the Chairmanship in October and we appointed two new trustees, Narind Singh and Sudeshna Mukherjee. Nirdhan appointed two new directors, Krupakaran David and Nupur Vaswani.
- ix) **Corporate engagement:** We ran our second family field trip to India with our leading partner, the Artemis Charitable Foundation; it was described as "life-changing" for them and it was motivating for us
- x) **Ten year celebrations:** We held our ten-year strategy meeting between Shivia and Nirdhan trustees and celebrated the thousands of families we work with at our ten-year party hosted by Artemis.

Fund-raising

We had a successful year with fund-raising totalling £313,634 in line with our budget and plan. I am delighted that we raised our first two major donations in India, totalling £12,000. I am hopeful that this year we will raise more funds in India now the ball is rolling and we have identified foundations to apply to.

We will aim to raise £400,000 in 2019 and will pitch to a range of corporates, foundations, high-net worth individuals and every-day givers. We will also encourage people to undertake activities to raise funds on our behalf since this is proving to be a successful strategy.

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CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

In terms of pro-bono services, we have received the equivalent of £18,899 in time and skills to continue to build our data management system "DOC" (Salesforce) and to develop our corporate offering for companies wishing to send staff out to our operations (Skadden Arps). We continue to be very grateful to EFG Private Bank who provide us with much valued office space and others who have printed fund-raising materials for us (Clifford Chance).

Operations

Poultry Development Services (PDS)

Our Poultry Development Services Programme is directly aligned to several of the Sustainable Development Goals with a particular focus on goals 5 and 8, gender equality and decent work and economic growth. PDS provides the tools and training - "the toolkit" - for families living in poverty, especially women, to start a small enterprise from home by raising chickens and selling the produce. The toolkit comprises ten one day-old chicks, vaccines, medications and 2kgs of chick feed and, most importantly, one-to-one training and advice for farmers over a six-month period by members of our local field team who we call Livelihood Service Providers (LSPs). Our farmers contribute the equivalent of £5 towards each toolkit whereby the actual cost is £15. This is the level they can afford and are able to find the money from family and friends rather than going to money-lenders. Contributing towards the toolkits means they have a sense of ownership, turn up for training and look after their birds with pride. It also helps with the financial sustainability of Shivia enabling us to distribute more toolkits.

Since 2011, we have distributed 65,875 toolkits and for the year under review 17,892 toolkits compared with 15,277 in 2018. This has been to a total of 13,512 families with 2,751 families this year. We have achieved these figures with our PDS field team averaging 38 staff: five field supervisors and 33 LSPs. Our LSPs report that they are proud of their jobs and the respect they now enjoy in the community; our four female LSPs feel they are role models for their daughters and other young females.

This year we made some changes to our model; our LSPs have always delivered the PDS service to farmers on an individual basis, to their doorstep, giving them the excellent service and hand-holding they need to have the confidence to start and run a backyard poultry enterprise. However, after two years of service we feel the farmers should be able to run their enterprise independently of us or graduate into another enterprise altogether with their new skills and self-esteem. In 2017, we piloted the group model between June and September and after ironing out the challenges, we introduced the model in July 2018 to our more experienced farmers. Of the 17,892 toolkits, 6,378 were through the group model to 23 newly formed groups comprising 389 members. We are delighted that three of our 23 PDS groups are now operating completely independently of us, sourcing the chicks, feed, vaccinations and medications on their own. The group model has been supported by 15 of our 33 LSPs.

PDS currently covers 1,267 villages across our five locations. We had a strong start at our fifth location, Krishnagar, which opened in May. This was due to the promotion of one of our senior LSPs at our first location, Familia, to Field Supervisor, teaming up with the local welfare organisation, Krishnagar Gait Road Women Handicrafts Development Society (KGRWHDS) and exposure visits for potential farmers to see with their own eyes the benefits of PDS.

One of the aspects of PDS that we are most proud of is the superb training our team provides; this is reflected in the mortality rates of the chicks declining every year from 30% in our first year of operations to less than 1% this year and less than 2% for the four years prior to that. We train our farmers in how to build a coop relevant to their house and plot, how to vaccinate and medicate the chicks, how to feed the chicks cheaply but well and how to look after them especially given the dramatic changes in climate from the very hot summers to the cold winters and then the rainy monsoon season in between. We also train them in how to save, grow their enterprises or invest their additional income into other enterprises. As farmers transition into the group model, we train them in how to be part of a group, how to deal directly with suppliers, how to collect their toolkit parts from central points and how to grow their enterprises through, for example, building more permanent coops.

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CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Our Social Impact Assessments and data analysis show that one poultry toolkit can lead to a 30% increase in household income from sale of eggs alone. A £15 toolkit can generate £45 over the course of the year. Given PDS mainly targets women, they invariably spend their additional money on starting a new enterprise altogether or on their children. 51% of our farmers reported that they started and/or expanded their second enterprise such as buying a second-hand sewing machine, starting a small grocery store, making paper bags, starting a road-side cafe (selling tea and omelettes!) or fixing a broken rickshaw. 34% of our farmers spend their money on educating their children; most themselves have never been to or dropped out of school so educating their children is a huge aspiration. They use the funds to buy the uniforms and books or pay for the bus fares for children to get to school. They also pay for extra tuition fees so that their children are better placed to pass their exams and stay in school. We have thousands of stories of women who have been empowered through PDS and given their families a brighter future.

In 2019 we will have 20 LSPs working in the individual model and 15 LSPs in the group model. We plan to distribute a total of 21,857 poultry toolkits to 1,700 farmers: 16,500 toolkits to 50-60 groups comprising 600 farmers and 5,357 toolkits to approximately 1,100 farmers. This will be across all five locations.

Agri-Management Services (AMS)

Our AMS programme is directly aligned to the Sustainable Development Goal 12: Responsible Production and Consumption. The programme helps poor families, who typically lease unproductive land that has been subject to overuse of chemicals, earn money from agriculture in a responsible, environmentally-friendly and affordable way. AMS comprises a number of interlinked interventions: forming Farmer Interest Group (FIGs) of 15 or so farmers; soil testing to ascertain the chemical imbalance and what is required to redress this; training and advice on affordable and environmentally-friendly farming techniques and products; helping the FIGs to open bank accounts, linking the FIGs to credible input suppliers and forging links between the FIGs and government programmes which farmers are unaware of or cannot do on their own.

AMS was launched in 2014 and in 2018-19 we registered 1,007 new farmers bringing our total portfolio to 2,359. Each farmer contributes Rs 100 on registration for the holistic service they then receive over the next two years. This is carried out by a team of three Field Supervisors (also responsible for PDS and Goateries), a specialist in agriculture and seven LSPs. In 2018, we completed soil tests for all our new farmers and formed 62 Farmer Interest Groups bringing the total to 139. We trained all our farmers on how to reduce input costs, increase yields and farm responsibly by using bio-pesticides and bio-fertilisers largely made at home from cow dung, cow urine, jaggery, garlic, turmeric, oil cakes, neem leaves, akanda leaves (milkweed) and a local grass. This all helps with the circular economy which is extremely important for farmers who are as poor and marginalised as ours. Our data analysis show that to date we have managed to reduce input costs by 15%, increase yields by 30% and the soil has, on average, changed to a 40% focus on bio-products as opposed to 80% focus on chemical products when we started. We also opened nine group bank accounts bringing the total to 52. We made 491 government linkages for farmers worth Rs 419,786 (£4,610), the majority being in free fertilisers, pesticides and fungicides as well as jute seeds, paddy seeds, and mustard seeds etc. Of these 491 farmers, 80 also received government insurance for their crops, they got compensation for the crop damage caused by cyclone "Titli" and 142 received training on better farming practices.

Our Social Impact Assessments and observations of change show the striking difference between the healthy and productive fields where Nirdhan has intervened versus those without our service. Most of our beneficiaries are men who are grateful that our programme enables them to stay in their villages rather than migrating to the city in search of work. They are choosing to spend 60% of their profits on leasing more land, closer to home, as well as buying more inputs. Both these outcomes position the farmers to thrive in the future and we are seeing that after two years, the farmers can not only operate independently of us but are in fact transforming whole communities with their new knowledge.

As with PDS, we charge a small amount for the programme. The Rs 100 registration fee helps with our financial sustainability as well as ensures the farmers take the advice and training seriously. In 2018, we developed an AMS manual so that other organisations can benefit from our experience rather than reinventing the wheel.

In 2019, the Nirdhan team will help our existing 2,359 farmers in a deeper way as well as offer our service to new farmers. We will try and connect our existing AMS farmers to wholesale suppliers of seeds, fertilisers and pesticides. In 2018, we managed to connect our FIGs to seed suppliers only. We will also expand our AMS programme in our existing locations at Familia, Sundia and Kolaghat by adding an additional 1,900 families as well as operate with 100 new families at Babnan location, for the first time. We will try charging these farmers Rs 200 for their soil testing as opposed to Rs 100 at the existing locations. We will also research the possibility of Nirdhan supplying directly the high yield saplings, high quality seeds, bio-fertilisers and bio-pesticides to farmers in FIGs. This could be a way to generate some income for AMS.

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CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Goateries

Following our research and pilot, we launched our third livelihood services programme, Goateries, at Babnan location. The programme is particularly aimed at women who have been on our PDS programme but have no access to land to move into Agri-management Services. Graduating them into goat farming can provide a sustainable income in the longer term. The programme also allows for an income for Nirdhan helping with our financial sustainability.

The initial pilot phase of the programme involved 27 families. Taking key learnings from this phase we expanded the programme to include a further 95 families across three locations.

This year we started working with a new supplier of quality livestock, Sanjevani Goats, who also provide expert veterinary advice and training to our field staff. They have provided an app through which we can monitor the status of the goats on a daily basis. As a result, the goateries are thriving with the birth of over 100 kids in total so far. As more kids are born, our farmers are able to repay us with livestock for our initial investment of goats (two females for each farmer) and grow their goat-farming enterprise with the other new arrivals. Initially, the farmer pays Rs 500 for the two female parent goats.

By the end of 2019-20 the programme will be serving 777 families across four locations, at two of which we will use artificial insemination. There will be four LSPs for the programme along with four veterinary doctors, one in each location.

Research and Development:

Fisheries

Repeated requests from our farmers combined with feedback from our field staff to introduce a fourth enterprise, fish-farming, means we would like to extend the research completed in 2017 at Sundia location. In 2019, we will look into pond ownership and rising pollution levels. Pollution has risen rapidly in recent years due to delivery companies providing FMCGs such as nappies and sanitary towels to the rural areas for the first time. Typically, when we used they are thrown into backyard ponds. Even though fish-farming is an attractive livelihood option to the rural poor, the burgeoning challenges may make any intervention unfeasible.

Skills training for future generations

In 2018, we conducted two surveys for aspirational youth between the ages of 13-17 for both girls and boys and 18-25 for both men and women. Our surveys led us to conclude that the next generation is not interested in pursuing agricultural activities such as PDS, AMS and Goateries in the villages. At our ten-year strategy meeting, we discussed opportunities that could keep the rural youth in the villages rather than migrating to the city in search of work. This could be by up-skilling them in non-agricultural rural-based enterprises or training them for government or private jobs such as tutors. Given the huge demand for tutoring at all levels of society in India, especially in West Bengal, this is an area we will focus on in 2019.

Facilitation model

We have often referred to the "facilitation model" where we would help our beneficiaries by linking them to good service providers to improve their lives. One area we focused on following our 2016 baseline survey results was "cooking pollution". We spent much of 2018 looking into the detrimental effects of cooking pollution on women and children in West Bengal. In 2019, we shall hold focus groups to assess the appetite for trying alternative cook stoves as well as exploring smart gas on a "pay as you cook" basis. We will repeat our baseline survey and see how our data has changed over the last three years since the introduction of the government's Pradhan Mantri Ujjwala Yojana programme *, perhaps providing less need for us to intervene.

Measuring social impact

In 2019, we will repeat our 2016 baseline survey to see changes to our farmers lives due to the positive trickle-down effect of India's growing economy, the introduction of new poverty alleviation schemes and Shivia's efforts.

* PMUY was launched in May 2016 by Prime Minister Narendra Modi. The aim of the scheme is to provide 5 crore LPG connections to below the poverty line families, especially women, with a subsidy of Rs.1,600 per connection. This is to safeguard the health of women and children by providing them with a clean cooking fuel.

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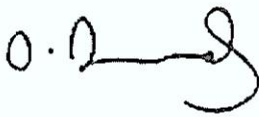
CHIEF EXECUTIVE OFFICER'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Acknowledgements

I would like to commend my trustees and colleagues in the UK and India who give so much time and energy to Shivia above and beyond what they are requested or obliged to do. I am also extremely grateful to all those advisers and supporters who have so generously given their time, knowledge, guidance and skills to Shivia. It is the combined effort from our donors, trustees, staff and beneficiaries that enables us to achieve our mission. The team also felt motivated by the Artemis Charitable Foundation sending a trustee, four staff and four of their children out to visit our operations for our second family fieldtrip; the feedback was extremely positive and described many times as a "life-changing experience" for all.

I am also most grateful to the Artemis Charitable Foundation who hosted our ten-year celebration party which enabled all our supporters from the last ten years to come and celebrate the thousands of families whose lives are a bit brighter through Shivia's efforts. We are also grateful to our Patron, Nick Jenkins, who hosted a two-day workshop for trustees and staff from Shivia and Nirdhan to come together and formulate our plans for the next ten years.

I cannot end my piece without thanking Stuart Tester for his ten years of selfless service as Shivia's Chairman. I am fully aware that much of our success is due to his stewardship, strategic thinking and wisdom. In October, Stuart handed over the reigns to Yasmine Hilton who has already inspired and motivated us all. I am confident that under her leadership Shivia's future will be bright and we can effectively address the all-important Sustainable Development Goals.



Olivia Donnelly

18th June 2019

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are the creation of sustainable livelihoods in areas of social and economic deprivation in India by the provision of toolkits, financial and technical assistance and the advancement of education and training.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. The Trustees consider that the Charity's activities reflect our aims and objectives, and that they are designed to provide accessible services and activities that benefit the appropriate sector of the very poor of India.

Public benefit

The Trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing Shivia's aims and objectives and in planning future activities. In particular, the Trustees have considered how planned activities will contribute to the Charity's aims and objectives.

Our main achievements in the year under review were:-

- a) Fifth location: We opened our fifth location in West Bengal, 100 km north of Kolkata.
- b) PDS: We passed the mark of delivering 65,000 poultry toolkits since 2011. We delivered 17,892 poultry toolkits compared with 15,277 in 2018 and we introduced our group model. In total we have worked with 13,512 families including 2,751 families this year. Of the 17,892 toolkits, 6,378 were through the group model to 23 newly formed groups comprising 389 members.
- c) AMS: We now have 2,359 members in 139 groups of which 1,007 were added to the portfolio this year. We made 491 links to Government of India farming initiatives and we produced our definitive guide to AMS for other NGOs to replicate our programme.
- d) Goateries: We expanded our pilot to 122 families across two locations and partnered with Sanjevani goats to provide better quality livestock and training.
- e) Cooking pollution: We completed research into Cooking pollution, a potential "facilitation model" approach, to help our farmers by linking them to service providers who can provide alternative stoves but do not have the end-mile reach.

Please refer to Chief Executive's Report for more detail on projects and achievements.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our Livelihood Programmes

Shivia operates in the state of West Bengal, India. It is conducted by Shivia India, operating under its local name of Nirdhan Development and Microfinance ("Nirdhan"). Nirdhan provides poor rural families with skills and toolkits to increase their household income.

Poultry Development Services (PDS)

Poultry Development Services (PDS) is our 'flagship' programme, launched in 2011. It provides the tools and training - the 'toolkit' - for disadvantaged families to start a small enterprise from home by raising chickens and selling the produce. The toolkit comprises ten one day-old chicks, vaccines, medications and 2kgs of chick feed and, most importantly, one-to-one training and advice for farmers over six months by a member of our local field team. We call them Livelihood Service Providers.

Since we launched PDS in 2011, our Livelihood Service Providers have delivered the PDS service to farmers on an individual basis, to their doorstep, giving them the excellent service and hand-holding they need to have the confidence to start and run a backyard poultry enterprise. However, after two years of service we feel the farmers should be able to run their enterprise independently of us or graduate into another enterprise altogether with their new skills and self-esteem. In 2017, we piloted the group model between June and September and after ironing out the challenges, we introduced the group model in July 2018 to our more experienced farmers. We are delighted that some of these farmers can now source the chicks, feed, vaccinations and medications on their own.

Since 2011, we have distributed 65,875 toolkits and for the year under review 17,892 toolkits compared with 15,277 in 2018. This has been to a total of 13,512 families with 2,751 families this year. Of the 17,892 toolkits, 6,378 were through the group model to 23 newly formed groups comprising 389 members. Three of these groups are now operating independently of Nirdhan. We have achieved these figures with our PDS field team averaging 38 staff: five field supervisors and 33 LSPs. Of these, 18 have continued to deliver the individual model and 15 have transitioned into delivering the group model. We are currently working in 1,267 villages across our five locations. We cap the number of farmers we work with at 20% per village so they do not flood the market with chickens and eggs; this may change in future with the group model as farmers will be able to sell their produce further afield. We had a strong start at our fifth location in May due to the promotion of one of our senior LSPs to Field Supervisor, teaming up with the local welfare organization, Krishnagar Gait Road Women Handicrafts Development Society, and exposure visits for potential farmers to see with their own eyes the benefits of PDS.

Agri-Management Services (AMS)

Agri-Management Services (AMS) was launched in 2014 and helps poor families, who typically lease unproductive land that has been subject to overuse of chemicals, earn money from agriculture in an environmentally-friendly, responsible and affordable way. Our AMS programme comprises a number of interlinked interventions: forming Farmer Interest Group of fifteen or so farmers; soil testing to ascertain the chemical imbalance and what is required to redress this; providing training and advice on affordable and environmentally-friendly farming techniques and products; helping to link the Farmer Interest Groups to finance and forging links to government programmes which farmers are unaware of or cannot do on their own. Our results show that to date we have managed to reduce input costs by 15%, increase yields by 30% and the soil has, on average, changed to a 40% focus on bio-products as opposed to 80% focus on chemical products when we started. We have taught our farmers methods of making bio-pesticides and bio-fertilisers from cow dung, cow urine, jaggery, garlic, turmeric, oil cakes, neem leaves, akanda leaves (milkweed) and a local grass found at home. This all helps with the circular economy which is extremely important for farmers who are as poor and marginalised as ours. In the last year, we have helped 1,007 new farmers out of our total portfolio of 2,359. Since 2014, we have formed 139 Farmer Interest Groups of which 62 were formed in 2018 along with 491 government linkages worth Rs 419,786 (£4,610). These links included distribution of free seeds, trainings and bio-friendly crop medicines for disease prevention.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We put great emphasis on one of Shivia's core values which is sustainability for Shivia and our beneficiaries in terms of financial sustainability, farmers thriving once independent of us and the transfer of knowledge. To this extent, we charge each farmer Rs 100 (c. £1.20) when they register for AMS before we carry out soil testing or the formation of the Farmer Interest Groups. This helps with our own financial sustainability as well as ensures the farmers take the advice and training seriously. We are seeing that after two years, the farmers are in a position to be independent of us and are in fact transforming whole communities with their new knowledge. In 2018, we developed an AMS manual so that other organisations can benefit from our experience to date rather than reinventing the wheel.

Goateries

We started our Goateries pilot programme in January 2016 with 27 families and in 2018, we expanded it to a further 95 families. By the end of 2019, the programme will be serving 777 families. The programme provides two female goats to farmers to look after and in two locations access to a pedigree billy-goat to breed from and the other two artificial insemination. The farmers undertake the breeding and caring for the goats as custodians not owners and share in the benefits of successful breeding. The model for this programme provides our beneficiaries with a sustainable and profitable enterprise - goats are highly valued in West Bengal. In 2018, we partnered with Sanjevani goats to provide better quality goats, artificial insemination at two of our locations, superb training to our staff and farmers as well as access to social impact measurement systems.

Fish-farming

In 2017, we conducted extensive research into a potential fourth enterprise, fish-farming, but decided not to pilot it in 2018. Instead we researched further the price of fish at local markets and in 2019 we will look into pond ownership and rising pollution levels given the rapid increase of FMCGs such as nappies and sanitary towels being delivered to rural areas. Even though fish-farming is an attractive livelihood option to the rural poor, the burgeoning challenges may make any intervention unfeasible.

Cooking pollution

We conducted extensive research into the issue of Cooking pollution, following the results of our 2016 baseline survey which highlighted that 91% of our beneficiaries cooked with biomass. We will continue to monitor the situation given the government's continued efforts to introduce gas cooking to rural areas and following the repeat of our baseline survey in 2019. Depending on the results, we will prototype or pilot an initiative in 2019.

More details about our programmes can be found on our website here: www.shivia.com/programmes

FINANCIAL REVIEW

Financial position

Results of the year ended 31st March 2019 are shown in the Statement of Financial Activities and Balance Sheet on pages 14 to 16. The financial statements should be read in conjunction with their related notes, which appear on pages 17 to 23.

In summary, the Charity's income for the period was £313,634 details of which are shown in the Statement of Financial Activities on page 14.

Income received, when restricted by the donor to a specific fund, is only used in that fund and a detailed breakdown of what the donation can be used for is sent with every remittance to Nirdhan.

Administration costs are disclosed as £45,762 in the period but include pro bono services valued at £18,899.

During the year £181,096 was sent to Nirdhan for its livelihood programmes.

The Board's Reserves policy is to retain sufficient cash balances to meet the following 12 months' costs.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company is limited by guarantee, the governing document being its Memorandum and Articles of Association, as amended by special resolution dated 16th October 2008. Membership, which is limited to the subscribers to the Memorandum of Association and to the trustees, is not transferable. The liability of each member in the event of the dissolution of the Company is limited to £10.

Recruitment and appointment of new trustees

The Trustees may appoint additional trustees or to fill a casual vacancy; such appointees must retire at the next annual general meeting, but may offer themselves for re-election. The Board, which must have at least three members, provides governance and oversight; it meets four times a year and holds interim telephone conferences, strategy and sub-committees meetings throughout the rest of the year.

Dr. Hilton is the Chairman of the Board; Mr Neslen is the Vice Chairman of the Board; Ms Donnelly is the Chief Executive Officer and Mr Langridge is the Company Secretary and Chief Financial Officer. The Remuneration Committee comprises Dr Hilton and Mr Neslen.

At the forthcoming Annual General Meeting, Mr Chris Langridge will resign as a trustee and offers himself for re-election.

Management

The management team comprises Ms Donnelly, Chief Executive Officer, Mr Langridge, Chief Financial Officer and Mrs Victoria Denison, UK Operations Manager, both of whom report to Ms Donnelly.

Ms Donnelly, who is in charge of the day-to-day running of the Company, planning, fund-raising and the management of risk, reports to the Board of Trustees.

The Company, with the authorisation of the Charity Commission under section 26 of the Charities Act 1993, pays Ms Donnelly a salary of £43,992, effective from January 2019 when she received a pay rise.

Mr Langridge, who works on a voluntary basis, assists Ms Donnelly with planning and organisation. He is responsible for the finance functions and advises the Board on matters of governance.

Ms Denison, UK Operations Manager, is responsible for the day-to-day administrative matters, event organisation, helping with donor applications, donor relations and reports and assisting Ms Donnelly with representing Shivia. Ms Denison is paid a salary of £17,196.

Shivia enjoys generous support from a number of friends and advisers (legal, website, office space, data management system) as well as volunteers who help with specific purposes, such as events. The total value of probono services for the year was £18,899.

Facilities:

The Company's registered office is c/o EFG Private Bank Ltd, Leconfield House, Curzon Street, London W1J 5JB, a donated service for which it is most grateful.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
6596925 (England and Wales)

Registered Charity number
01126444

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

c/o EFG Private Bank Ltd
Leconfield House
Curzon Street
London
W1J 5JB

Trustees

Dr Y Hilton
T Neslen
O Donnelly
C Langridge
D Arora
N Lalwani
S Mukherjee
N P Singh
S Tester

- resigned 4.12.18
- appointed 20.3.19
- appointed 10.1.19
- resigned 1.10.18

Dr Yasmine Hilton was appointed as non - executive Chairman from 1st October 2018 following the resignation of Stuart Tester.

Timothy Neslen was appointed as non-executive Vice-Chairman from 20th March 2019.

Olivia Donnelly is Chief Executive Officer, Christopher Langridge is Chief Financial Officer, Deepak Arora, Narind Singh and Sudeshna Mukerjee are non-executive trustees.

Company Secretary

C Langridge

Independent examiner

Maxwell & Co
The Granary
Hones Yard
1 Waverley Lane
Farnham
Surrey
GU9 8BB

Legal Advisers

Clifford Chance LLP
10 Upper Bank Street
London
E14 5JJ

Bankers

HSBC Bank
129 New Bond Street
London
W1S 1EA

SHIVIA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Shivia for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 18th June 2019 and signed on its behalf
by:



O Donnelly - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHIVIA

Independent examiner's report to the trustees of Shivia ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

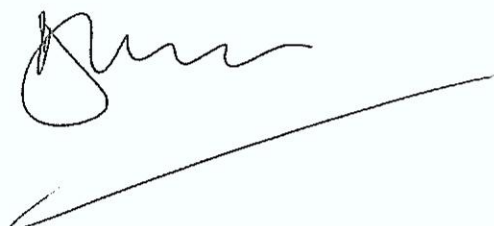
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



H W G Maxwell FCA
ICAEW
Maxwell & Co
The Granary
Hones Yard
1 Waverley Lane
Farnham
Surrey
GU9 8BB

18th June 2019

SHIVIA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds	Restricted funds	Total	2019 funds	Total	2018 funds
	Notes	£	£		£		£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	197,287	68,625		265,912		221,686
Fundraising activities	3	25,797	21,677		47,474		93,749
Investment income	4	<u>248</u>	<u>-</u>		<u>248</u>		<u>97</u>
Total		223,332	90,302		313,634		315,532
EXPENDITURE ON							
Costs of Fundraising		22,157	-		22,157		17,832
Charitable activities	5						
Charitable Activities		34,552	181,096		215,648		140,390
Administration		45,762	-		45,762		109,230
Governance costs		<u>1,440</u>	<u>-</u>		<u>1,440</u>		<u>1,393</u>
Total		103,911	181,096		285,007		268,845
NET INCOME/(EXPENDITURE)		119,421	(90,794)		28,627		46,687
Transfers between funds	14	(122,741)	122,741		-		-
Net movement in funds		(3,320)	31,947		28,627		46,687
RECONCILIATION OF FUNDS							
Total funds brought forward		211,224	18,655		229,879		183,192
TOTAL FUNDS CARRIED FORWARD		207,904	50,602		258,506		229,879

The notes form part of these financial statements

SHIVIA

**BALANCE SHEET
AT 31 MARCH 2019**

		Unrestricted funds £	Restricted funds £	Total 2019 funds £	Total 2018 funds £
	Note				
FIXED ASSETS					
Tangible assets	11	1,003	-	1,003	1,502
CURRENT ASSETS					
Debtors	12	676	-	676	577
Cash at bank		<u>210,591</u>	<u>50,602</u>	<u>261,193</u>	<u>231,728</u>
		211,267	50,602	261,869	232,305
CREDITORS					
Amounts falling due within one year	13	(4,366)	-	(4,366)	(3,928)
NET CURRENT ASSETS		<u>206,901</u>	<u>50,602</u>	<u>257,503</u>	<u>228,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>207,904</u>	<u>50,602</u>	<u>258,506</u>	<u>229,879</u>
NET ASSETS		<u>207,904</u>	<u>50,602</u>	<u>258,506</u>	<u>229,879</u>
FUNDS	14				
Unrestricted funds				207,904	211,224
Restricted funds				<u>50,602</u>	<u>18,655</u>
TOTAL FUNDS				<u>258,506</u>	<u>229,879</u>

The notes form part of these financial statements

SHIVIA

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for


- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 18th June 2019 and were signed on its behalf by:



Dr Y Hilton –Trustee



O Donnelly -Trustee

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are allocated based on time spend on an activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	247,013	138,908
Donated services and facilities	<u>18,899</u>	<u>82,778</u>
	<u>265,912</u>	<u>221,686</u>

3. FUNDRAISING ACTIVITIES

	2019	2018
	£	£
Events Income	<u>47,474</u>	<u>93,749</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>28</u>	<u>97</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Charitable Activities	215,648	-	215,648
Administration	-	45,762	45,762
Governance costs	-	<u>1,440</u>	<u>1,440</u>
	<u>215,648</u>	47,202	<u>262,850</u>

Administration costs include pro bono services of £17,615 received towards legal and professional work in respect of its policy review and towards office costs. In the year ended 31st March 2018 administration costs included pro bono services received of £77,293 in respect of assistance to the Company in the update of its policy manual.

The Chairman and the Trustees are grateful for this support and expressed their thanks for these services.

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Administration	45,762	-	45,762
Governance costs	-	<u>1,440</u>	<u>1,440</u>
	<u>45,762</u>	1,440	<u>47,202</u>

7. NET INCOME/(EXPENDITURE)

The Board closely monitors and controls administration and governance costs. In 2019 governance and administration costs were £47,202 (2018: £110,623, which included pro bono services received of £77,293).

8. TRUSTEES' REMUNERATION AND BENEFITS

	2019	2018
	£	£
CEO's salaries	<u>45,566</u>	<u>43,286</u>

Trustees' expenses

Reimbursed expenses totalling £4,533 (2018: £6,247) were paid to the trustees in carrying on their staff roles.

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

9. STAFF COSTS

	2019 £	2018 £
Wages and salaries	<u>63,322</u>	<u>56,606</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Administration	1	1
Charitable Activities	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	164,903	56,783	221,686
Fundraising activities	65,305	28,444	93,749
Investment income	<u>97</u>	<u>-</u>	<u>97</u>
Total	230,305	85,227	315,532
 EXPENDITURE ON			
Costs of Fundraising	17,832	-	17,832
Charitable activities			
Charitable Activities	54,640	85,750	140,390
Administration	109,230	-	109,230
Governance costs	<u>1,393</u>	<u>-</u>	<u>1,393</u>
Total	183,095	85,750	268,845
 NET INCOME/(EXPENDITURE)	47,210	(523)	46,687
Transfers between funds	<u>(17,274)</u>	<u>17,274</u>	<u>-</u>
 Net movement in funds	29,936	16,751	46,687
 RECONCILIATION OF FUNDS			
Total funds brought forward	181,288	1,904	183,192
 TOTAL FUNDS CARRIED FORWARD	<u>211,224</u>	<u>18,655</u>	<u>229,879</u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2018 and 31 March 2019	<u>3,942</u>
DEPRECIATION	
At 1 April 2018	2,440
Charge for year	<u>499</u>
At 31 March 2019	<u>2,939</u>
NET BOOK VALUE	
At 31 March 2019	<u>1,003</u>
At 31 March 2018	<u>1,502</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	<u>676</u>	577

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	-	416
Social security and other taxes	72	72
Other creditors	259	-
Accrued expenses	<u>4,035</u>	<u>3,440</u>
	<u>4,366</u>	3,928

14. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	211,224	119,421	(122,741)	207,904
Restricted funds				
Nirdhan General Fund	1,219	(19,572)	18,353	-
Poultry Development Services	12,436	(58,198)	81,364	35,602
Fisheries	5,000	-	-	5,000
Agricultural Management Services	-	10,000	-	10,000
Goateries	<u>-</u>	<u>(23,024)</u>	<u>23,024</u>	<u>-</u>
	18,655	(90,794)	122,741	50,602

TOTAL FUNDS	<u><u>229,879</u></u>	<u><u>28,627</u></u>	<u><u>-</u></u>	<u><u>258,506</u></u>
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SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,332	(103,911)	119,421
Restricted funds			
Nirdhan General Fund	-	(19,572)	(19,572)
Poultry Development Services	80,302	(138,500)	(58,198)
Agricultural Management Services	10,000	-	10,000
Goateries	-	(23,024)	(23,024)
	90,302	(181,096)	(90,794)
TOTAL FUNDS	<u>313,634</u>	<u>(285,007)</u>	<u>28,627</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General fund	181,288	47,210	(17,274)	211,224
Restricted Funds				
Nirdhan General Fund	-	(6,264)	7,483	1,219
Poultry Development Services	-	741	11,695	12,436
Fisheries	-	5,000	-	5,000
Agricultural Management Services	<u>1,904</u>	-	<u>(1,904)</u>	-
	1,904	(523)	17,274	18,655
TOTAL FUNDS	<u>183,192</u>	<u>46,687</u>	<u>-</u>	<u>229,879</u>

SHIVIA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,305	(183,095)	47,210
Restricted funds			
Nirdhan General Fund	1,836	(8,100)	(6,264)
Poultry Development Services	78,391	(77,650)	741
Fisheries	<u>5,000</u>	<u>-</u>	<u>5,000</u>
	85,227	(85,750)	(523)
TOTAL FUNDS	<u>315,532</u>	<u>(268,845)</u>	<u>46,687</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	181,288	166,631	(140,015)	207,904
Restricted funds				
Nirdhan General Fund	-	(25,836)	25,836	-
Poultry Development Services	-	(57,457)	93,059	35,602
Fisheries	-	5,000	-	5,000
Agricultural Management Services	1,904	10,000	(1,904)	10,000
Goateries	<u>-</u>	<u>(23,024)</u>	<u>23,024</u>	<u>-</u>
	<u>1,904</u>	<u>(91,317)</u>	<u>140,015</u>	<u>50,602</u>
TOTAL FUNDS	<u>183,192</u>	<u>75,314</u>	<u>-</u>	<u>258,506</u>

SHIVIA

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	453,637	(287,006)	166,631
Restricted funds			
Nirdhan General Fund	1,836	(27,672)	(25,836)
Poultry Development Services	158,693	(216,150)	(57,457)
Fisheries	5,000	-	5,000
Agricultural Management Services	10,000	-	10,000
Goateries	<u>-</u>	<u>(23,024)</u>	<u>(23,024)</u>
	<u>175,529</u>	<u>(266,846)</u>	<u>(91,317)</u>
TOTAL FUNDS	<u>629,166</u>	<u>(553,852)</u>	<u>75,314</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

16. ULTIMATE CONTROLLING PARTY

The Charity is controlled by the Trustees.

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	247,013	138,908
Donated services and facilities	<u>18,899</u>	<u>82,778</u>
	265,912	221,686
Fundraising activities		
Events Income	47,474	93,749
Investment income		
Deposit account interest	<u>248</u>	<u>97</u>
Total incoming resources	313,634	315,532
EXPENDITURE		
Raising donations and legacies		
CEO's salaries	5,012	4,683
Wages	10,654	7,992
Telephone	216	155
Event costs	3,392	1,780
Promotional material	104	83
Travel & Subsistence - UK	<u>2,779</u>	<u>3,139</u>
	22,157	17,832
Charitable activities		
CEO's salaries	24,606	22,991
Wages	3,551	2,664
Telephone	1,060	759
Social impact assessments	2,454	4,495
Travel & Subsistence	2,881	6,308
London Office costs	-	23
Direct grant expenditure	<u>181,096</u>	<u>103,150</u>
	215,648	140,390
Support costs		
Management		
Trustees' salaries	15,948	15,612
Wages	3,551	2,664
Insurance	1,223	991
Telephone	687	492
Postage and stationery	372	192
Sundries	121	148
Legal & professional fees	14,878	77,306
Travel & subsistence	452	3,004
Office expenses	3,095	3,183
Carried forward	40,327	103,592

This page does not form part of the statutory financial statements

SHIVIA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
Management		
Brought forward	40,327	103,592
Course & training	-	270
Conferences, journals & subs	600	-
Accountancy	4,044	4,444
Bank charges	292	240
Computer equipment	<u>499</u>	<u>697</u>
	45,762	109,243
Governance costs		
Examiners' remuneration	<u>1,440</u>	<u>1,380</u>
Total resources expended	285,007	268,845
	<hr/>	<hr/>
Net income	<u>28,627</u>	<u>46,687</u>

This page does not form part of the statutory financial statements